IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE FIRST DAY OF AUGUST
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE G.BHAVANI PRASAD

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WRIT PETITION No.15967 OF 2006

Between:

M/s.Vijaya Sree Constructions,
Rep. by its Managing Partner Mr.L.Madhan Mohan Reddy,
Wyra, Khammam District.

..... PETITIONER

AND

The Commercial Tax Officer,
No.III, Khammam and others.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
G.BHAVANI PRASAD

WRIT PETITION No.15967 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

This Writ Petition is filed with a prayer as follows:

> **" … Hon'ble Court may be pleased to issue an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 3rd respondent in rejecting the stay petition filed by the petitioner for the assessment year 2001-2002 under the APGST Act through his proceedings in CCT Ref.No.LV(4)/902/2006 dt.30-6-2006 as illegal, arbitrary, highhanded and contrary to the provisions of the Act and set aside the same and restrain the 1st respondent from taking any coercive steps for recovery of the disputed tax of Rs.4,40,033/- and to pass …"**

The petitioner is a partnership firm registered as a dealer under the APGST & CST Acts and an assess on the rolls of the 1st respondent carrying on the business of the execution of work contracts.

For the assessment year 2001-2002, the tax liability of the petitioner was assessed under APGST Act by the 1st respondent by his proceedings dated 27.03.2003. The 2nd respondent in exercise of the

power under Section 20(2) of the APGST Act revised the above assessment and arrived at a conclusion that the petitioner is liable to pay tax higher than what was determined by the assessing authority and aggrieved by the same, the petitioner preferred an appeal before the Sales Tax Appellate Tribunal. Pending appeal, the petitioner sought stay of recovery of the disputed tax by filing an application before the 2nd respondent. The 2nd respondent by the impugned proceedings rejected the said application and hence the present writ petition.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the tax pursuant to the revisionary order of the 2nd respondent referred to above on condition the petitioner deposits 50% of the tax due, as determined by the 2nd respondent, within a period of four weeks from today. The amount of tax, if any, paid already shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE G.BHAVANI PRASSAD

1ST AUGUST, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
G.BHAVANI PRASAD

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WRIT PETITION No.15967 OF 2006
(Per Sri Justice J.Chelameswar)

1ST AUGUST, 2006